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8 *Counsel to the Official
Committee of Unsecured Creditors*

9
10 **UNITED STATES BANKRUPTCY COURT**

11 **NORTHERN DISTRICT OF CALIFORNIA**

12 **SANTA ROSA DIVISION**

13 In re Case No. 24-10545 CN (Lead Case)
14 LEFEVER MATTSON, (Jointly Administered)
a California corporation, *et al.*,¹
15 Debtors.

16 In re
17 KS MATTSON PARTNERS, LP,
18 Debtor.

19
20 **THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS' RESPONSE
TO THE MOTION TO DESIGNATE
TILLMAN OPPOSING INVESTORS AS
"PERMITTED PART[IES]" UNDER THE
CONFIDENTIALITY PROTOCOLS**

21 Hearing:

22 Date: January 9, 2026
23 Time: 11:00 a.m. (Pacific time)
24 Place: *In person or Via Zoom*
United States Bankruptcy Court
1300 Clay Street, Courtroom 215
Oakland, CA 94612

25
26 ¹ The last four digits of LeFever Mattson's tax identification number are 7537. The last four digits of the tax
27 identification number for KS Mattson Partners, LP ("KSMP") are 5060. KSMP's address for service is c/o Stapleton
28 Group, 514 Via de la Valle, Solana Beach, CA 92075. The address for service on LeFever Mattson and all other
Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621. Due to the large number of debtor entities in
these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification
numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors'
claims and noticing agent at <https://veritaglobal.net/LM>.

1 The Official Committee of Unsecured Creditors (the “Committee”) of the above captioned
2 debtors (collectively, the “Debtors”) files this response to the *Motion to Designate Tillman*
3 *Opposing Investors as “Permitted Part[ies]” Under Confidentiality Protocols* [Docket No. 3210]
4 (the “Motion”)² filed by the Tillman Opposing Investors.

RESPONSE

6 The Motion provides two bases for why the Tillman Opposing Investors should be
7 designated as “permitted parties” pursuant to the confidentiality procedures (the “Confidentiality
8 Procedures”) approved by the Bar Date Orders.³ **First**, the Tillman Opposing Investors assert that
9 they are unable to adequately assess the impact of the *Third Amended Joint Chapter 11 Plan of*
10 *Liquidation* [Docket No. 3108] (the “Plan”) on their investments and whether to accept or reject the
11 Plan without reviewing the proofs of claim and proofs of interest filed by investors (collectively, the
12 “Investor Claims”). **Second**, the Tillman Opposing Investors assert that they require access to the
13 Investor Claims because they are contemplating filing an objection to the Plan and utilizing experts
14 in furtherance of their objection. In fact, following the filing of the Motion, the Tillman Opposing
15 Investors served the Committee and the Debtors (collectively, the “Plan Proponents”) with extensive
16 discovery in connection with the Plan and served the Plan Proponents with their identification of
17 expert report topics.

18 The first rationale for the requested relief is improper. As set forth in the Court’s *Order (I)*
19 *Approving the Plan Summary and Approving Disclosure Statement; (II) Scheduling Status*
20 *Conference on Confirmation of Plan and Approving the Form and Manner of Service of the*
21 *Confirmation Notice; (III) Establishing Procedures for the Solicitation and Tabulation of Votes on*
22 *Plan; (IV) Estimating Investor Claims and Interests Solely for Voting Purposes; and (V) Approving*
23 *Related Matters* [Docket No. 3105] (the “Solicitation Procedures Order”), the Disclosure Statement

25 2 A capitalized term used but not defined herein shall have the meaning ascribed to it in the Motion.

26 ³ *Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar Date and Procedures with*
27 *Respect Thereto, and (3) Approving Confidentiality Protocols* [Docket No. 459] (the “LFM Bar Date Order”) and
28 *Order Granting Motion for an Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar*
Date and Procedures with Respect Thereto, and (3) Approving Confidentiality Protocols [Docket No. 2184] (the
“KSMP Bar Date Order,” and with the LFM Bar Date Order, the “Bar Date Orders”).

1 was approved “as containing adequate information within the meaning of section 1125 of the
2 Bankruptcy Code.” Solicitation Procedures Order, ¶ 3. Therefore, the Tillman Opposing Investors
3 do not need access to Investor Claims to determine whether to accept or reject the Plan – the Court
4 has already determined that the Disclosure Statement contains adequate information to make this
5 assessment.

6 However, with respect to the second rationale – the Tillman Opposing Investors require
7 access to Investor Claims for purposes of contesting the Plan – the Committee acknowledges that
8 the relief sought is appropriate, as modified below.

9 In response to the Motion, the Committee received emails from over 40 investors expressing
10 their concern that their confidential personal financial information would be shared with the Tillman
11 Opposing Investors. Consequently, the Committee engaged with counsel to the Tillman Opposing
12 Investors to negotiate a revised form of order that limits the production of Investor Claims to counsel
13 to the Tillman Opposing Investors on a “Professional Eyes Only” basis. The Tillman Opposing
14 Investors and Committee have agreed upon the revised proposed form of order (the “Revised
15 Proposed Order”) attached hereto as Exhibit A.⁴ The Revised Proposed Order provides that only
16 **counsel** to the Tillman Opposing Investors (including any experts retained by such counsel) will be
17 designated as permitted parties and that the Tillman Opposing Investors will **not** be designated as
18 permitted parties. Therefore, the Tillman Opposing Investors will **not** see another investor’s
19 confidential personal financial information – only counsel to the Tillman Opposing Investors (or
20 experts retained by such counsel) will be allowed to view the Investor Claims.

21 The Committee respectfully requests that should the Court grant the requested relief, the
22 Court enter the Revised Proposed Order.

23 | Dated: January 8, 2026

PACHULSKI STANG ZIEHL & JONES LLP

By: /s/ Brooke E. Wilson
Brooke E. Wilson

Counsel to the Official Committee of Unsecured Creditors

27 4 Attached hereto as **Exhibit B** is a comparison of the Revised Proposed Order to the form of order attached to the
28 Motion.

EXHIBIT A

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2 Michael C. Fallon, Jr., Bar No. 303082
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4 Santa Rosa, California 95404
5 Telephone: (707) 546-6770
6 Facsimile: (707) 546-5775
7 Email: mcfallon@fallonlaw.net
8 fallonmc@fallonlaw.net

9 Isaac M. Gradman, Bar No. 243344
10 Michael E. Tracht, Bar No. 345914
11 Alexander A. Wiegel, Bar No. 319813
12 PERRY, JOHNSON, ANDERSON,
13 MILLER & MOSKOWITZ, LLP
14 438 1st Street, 4th Floor
15 Santa Rosa, California 95401
16 Telephone: (707) 525-8800
17 Facsimile: (707) 545-8242
18 Email: gradman@perrylaw.net
19 tracht@perrylaw.net
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20 *Attorneys for the Tillman Opposing
21 Investors¹*

22 UNITED STATES BANKRUPTCY COURT

23 NORTHERN DISTRICT OF CALIFORNIA, SANTA ROSA DIVISION

24 In re:
25 LEFEVER MATTSON, a California
26 corporation, et al.²
27 Debtors.

28 Case No. 24-10545 CN (Lead Case)
(Jointly Administered)
Chapter 11

**[PROPOSED] ORDER DESIGNATING
TILLMAN OPPOSING INVESTORS AS
“PERMITTED PART[IES]” UNDER
CONFIDENTIALITY PROTOCOLS**

29 /
30 ¹ The undersigned represent Ruth Tillman; Robert Dean Rhoads, individually and as Trustee of the Robert
31 Donald Rhoads Living Trust; Dolores Rhoads, individually and as Trustee of the Dolores Irene Rhoads Living
32 Trust; Elaine Lockwood; Sylvia Vreeland; Ward Pitman and Anne Pitman, as Trustees of the Ward and Anne
33 Pitman Trust; Randall Roth, individually and as Trustee of the Randall D. Roth and Diane L. Roth Revocable
34 Living Trust; Gregory Poulios; Kay Poulios; Donald Hicks, individually and as Trustee of the Hicks Living Trust;
35 Kimberlie Hicks, as Trustee of the Hicks Living Trust; Corey Anderson and Ute Anderson, as Trustees of the
36 Corey and Ute Anderson Living Trust; Daniel Wallen and Maria Wallen, as Trustees of the Wallen Family Trust;
37 David Ciappara and Irene Ciappara, as Trustees of the David and Irene Ciappara Living Trust; Vitas Alekna and
38 Dalia Alekna, as Trustees of the Vitas Alekna and Dalia Alekna 2002 Revocable Trust; Nancy Sloan, as Trustee
39 of the Nancy M. Sloan Revocable Trust; Daniel Dowell, individually; and Peter S. Strickland, as Trustee of the
40 Peter S. Strickland Trust (hereinafter referred to, collectively, as the “Tillman Opposing Investors”).

41 ² The last four digits of LeFever Mattson’s tax identification number are 7537. Due to the large number of debtor
42 entities in these chapter 11 cases, a complete list of the Debtors and the last four digits of their federal tax
43 identification numbers is not provided herein. A complete list of such information may be obtained on the website
44 of the Debtors’ claims and noticing agent at <https://veritaglobal.net/LM>. The address for service on the Debtors is
45 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.

1 In re:
2 KS MATTSON PARTNERS, LP,
3 Debtor.
4
5 /

Date: January 9, 2026
Time: 11:00 am
Location: 1300 Clay Street, Courtroom 215
Oakland, CA 94612
Judge: Hon. Charles D. Novack

6 The motion of the Tillman Opposing Investors to designate the Tillman Opposing
7 Investors as “Permitted Part[ies]” under the Court’s (I) *Order Establishing Bar Date,*
8 *Approving Form and Manner of Bar Date Notice and Related Procedures, and Approving*
9 *Confidentiality Protocols* (Doc. No. 459) (the “*LFM Confidentiality Protocols*”) and (II) *Order*
10 *Establishing Bar Date, Approving Form and Manner of Bar Date Notice and Related*
11 *Procedures, and Approving Confidentiality Protocols* (Doc. No. 2184) (the “*KSMP*
12 *Confidentiality Protocols*,” and collectively with the *LFM Confidentiality Protocols*, the
13 “*Confidentiality Protocols*”), having been filed, the Court having held a hearing, and good
14 cause appearing:

15 It is hereby ORDERED that:

16 1. Counsel to the Tillman Opposing Investors (including any experts retained by such
17 counsel) (collectively, the “Tillman Permitted Parties”) shall be designated as “Permitted
18 Part[ies]” under the *Confidentiality Protocols* upon execution of a confidentiality agreement in
19 a form mutually agreeable with the Debtors and Committee.

20 2. The Tillman Opposing Investors shall not be deemed “Permitted Part[ies]” under the
21 *Confidentiality Protocols* absent a further order of the Court.

22 3. The claims administrator shall turn over all Proofs of Claim and Proofs of Interest filed
23 against the Debtors to counsel for the Tillman Opposing Investors within fourteen (14) calendar
24 days of entry of this order. All such Proofs of Claim and Proofs of Interest shall be deemed
25 produced to the Tillman Permitted Parties on a “Professional Eyes Only” basis and their
26 contents shall not be shared or otherwise disclosed to the Tillman Opposing Investors absent a
27 further order of the Court.

28 **END OF ORDER**

EXHIBIT B

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END OF ORDER

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MILLER & MOSKOWITZ LLP